

## **Local Aid Overview**

Aid to cities and towns, or local aid, represents an important component of the Commonwealth's annual budget. In fiscal year 2011, local aid programs account for \$5.2 billion, or 18.4%, of the total state budget. The recommendation for local aid reflects the Patrick-Murray Administration's commitment to a strong partnership between the state and its cities and towns.

While grappling with four major revenue revisions in fiscal year 2009 and an additional revision in fiscal year 2010, the Patrick-Murray Administration has prioritized protecting local aid. In fiscal year 2009, when the first revenue revision occurred in October of 2008, the Governor proposed a \$1.4 billion budget solution without reducing local aid. Only when a second revenue shortfall of almost \$1 billion was forecasted in January 2009 did the Governor seek shared sacrifice from municipalities, with the local aid cuts limited to \$128 million, or 2.3%. In October of fiscal year 2010, the Patrick-Murray Administration again needed to reduce the state budget by \$600 million to address a further decline in tax revenues. Ultimately, the Administration was able to preserve major sources of local aid in fiscal year 2010 and maintains this commitment into fiscal year 2011 for nearly all budgetary accounts.

In the past three years, the Administration has proposed a number of resources and tools that have helped relieve pressure on property tax payers and preserve critical local services.

### **Budgeted Local Aid**

The fiscal year 2011 House 2 budget supports a total of \$5.2 billion in local school aid, general government aid, and program-specific aid, essentially level funding support to the Commonwealth's cities and towns from fiscal year 2010 to fiscal year 2011, despite continued fiscal pressures. Local aid is categorized as the programs that impact a municipality's "Cherry Sheet", the vehicle utilized by the Commissioner of Revenue to notify municipalities and regional school districts of estimated state aid to be paid and charges to be assessed over the next fiscal year. Below is a summary of funding for local aid cherry sheet accounts:

	<b>Program</b>	<b>FY2010 GAA</b>	<b>FY2010 9C Reductions</b>	<b>FY2010 Estimated Spending</b>	<b>FY2011 H.2</b>
<b>Section 3</b>	Chapter 70 General Fund \$	3,869,847,585	-	3,869,847,585	4,048,324,258
	Chapter 70 ARRA \$			172,175,259	-
	Unrestricted Local Aid	936,437,803	-	936,437,803	936,437,803
<b>Operating Accounts</b>	Tax Reimb Vet, Blind, Widows	25,301,475	-	25,301,475	25,301,475
	State Owned Land	27,270,000	-	27,270,000	27,270,000
	Veterans' Benefits*	27,864,000	-	27,864,000	56,960,648
	Regional Library Local Aid	12,341,160	(514,000)	11,827,160	8,781,475
	Municipal Libraries Local Aid	7,107,657	(284,000)	6,823,657	6,823,657
	Local Share Racing Tax**	1,179,000	-	1,179,000	962,000
	Regional School Transportation	40,521,840	-	40,521,840	40,521,840
	School Food Services Program	5,426,986	-	5,426,986	5,426,986
	Charter School Reimbursement***	79,751,579	(5,174,307)	74,577,272	74,577,272
	Police Career Incentive Payment	10,000,000	-	10,000,000	5,000,000
	<b>TOTAL</b>	<b>5,043,049,085</b>	<b>(5,972,307)</b>	<b>5,209,252,037</b>	<b>5,236,387,414</b>

\*Benefits account grow by \$7 million from FY10 to FY11 and the increase of \$19.9M is the result of the consolidation of annuities

\*\*Based on projections and not budgetary decisions.

### **Section 3 Structure – How it Works**

Section 3 of the Commonwealth's budget, provides each of the 351 cities and towns with the amount of local aid they are expected to receive from the state General Fund and/or other dedicated revenue sources. The presentation of Section 3 can change from year to year based upon the revenue assumptions used to fund the local aid categories. For example, fiscal year 2010 included additional categories to demonstrate the additional revenues proposed through an increase in local option meals and rooms occupancy tax. In fiscal year 2011, the

## FY2011 Governor's Budget Recommendation

presentation is much simpler given only two categories of local aid are included, indicating the amount of support for local aid through both Chapter 70 and Unrestricted General Government Aid.

### Section 3 Fiscal Year 2011 Structure and Funding Achievement

The Governor's fiscal year 2011 budget recommendation includes two categories of aid in Section 3: Chapter 70 and Unrestricted General Government Aid (UGGA). This simple structure will allow all municipalities to easily recognize and understand the amount of local aid that will be received in fiscal year 2011. More importantly, Chapter 70 aid is distributed in a way that fully funds foundation budgets, level funds communities that would have otherwise lost aid due to the formula calculation, and replaces every dollar of Chapter 70 aid in fiscal year 2010 that was funded from the American Recovery and Reinvestment Act's (ARRA) stimulus funds with General Fund dollars. In addition, UGGA is held harmless to reductions, resulting in all municipalities receiving the exact same amount of aid in fiscal year 2011 as they did from the UGGA account in fiscal year 2010.

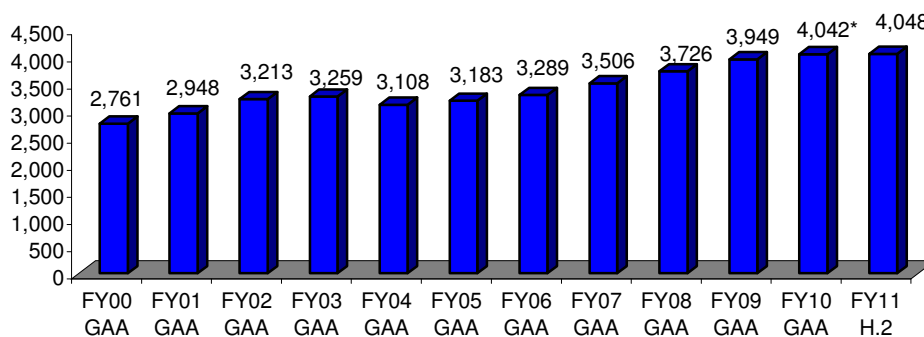
The structure of the Section 3 columns appears as follows:

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
ABINGTON	7,852,405	1,733,200
ACTION	5,480,709	1,232,453
ACUSHNET	6,380,293	1,335,880
ADAMS	0	2,062,686
AGAWAM	17,539,485	3,745,836

### Protecting Education Reform:

One of the Governor's priorities is investing in education. In another fiscal year budget requiring additional cuts to important programs, this commitment to education is demonstrated by the decision to fully fund foundation budgets with Chapter 70 aid and to preserve Chapter 70 funding for municipalities and regional schools at not less than the fiscal year 2010 GAA levels. The fiscal year 2010 funding amount of \$4.042 billion was an unprecedented high-water mark for Chapter 70, representing a 2.36% increase over fiscal year 2009. This amount was comprised of \$3.869 billion in General Fund dollars and \$172 million in ARRA funds. The fiscal year 2011 investment will surpass fiscal year 2010 levels, at \$4.048 billion. This level of funding is even more significant, as the Patrick-Murray Administration providing stability for school districts concerned about budgets funded in part on one-time resources. This investment will provide the same amount of aid or more to all 328 schools districts and ensures that the growth in each district's foundation budget is supported by the state.

Chapter 70 State Aid (\$Billions)



General Fund and ARRA funds from the State Fiscal Stabilization Fund

\*Included

The Chapter 70 formula is based on many variables, including, enrollment, grade levels, municipal revenue growth factors (MRGFs), a federal inflation index, and more. In fiscal year 2011, the total enrollment is down by .28%, MRGFs are up by a statewide average of 2.4%, and the federal inflation factor is -2.2%. All of these variables, among other factors, impact the Chapter 70 aid calculation for each individual school district.

Based on the fluctuation of enrollment, MRGFs, and the federal inflation factor that the formula is based on 144 districts require less Chapter 70 aid in fiscal year 2011 than in fiscal year 2010 and 13 districts require more Chapter 70 aid. The Patrick-Murray Administration is investing \$90 million into Chapter 70 aid to hold those 144 districts harmless, \$6.2 million to increase funding for those that require more aid and an additional \$172 million to replace all of the federal stimulus funds received in fiscal year 2010 with General Fund dollars. This investment will hold all districts harmless from cuts ultimately benefiting the students by creating less disruption in the school environment.

Lastly, the Governor's budget recommendation also proposes a \$250,000 reserve account to study the adequacy of the foundation budget, and a separate commission to look at the Chapter 70 formula as a whole.

### ***Unrestricted General Government Aid***

Unrestricted General Government Aid (UGGA) will be level funded at \$936,437,803 in fiscal year 2011. This Administration understands that when a fiscal crisis hits the state government, it hits local government as well, and it takes local government longer to recover from recessions.

Additionally, the Patrick-Murray Administration recognizes that the current allocation of local aid among municipalities is meant to maintain stability and is no longer based on a current funding formula. The Administration is proposing a local aid study commission to evaluate local aid formulas. This commission will begin with the work on "Partnership Aid" by the Hamill Commission's Municipal Finance Task Force, and make recommendations by November 15, 2010, that will be taken into account in the fiscal year 2012 budget.

### **New Initiatives for Fiscal Year 2011**

This year, the Governor is proposing legislation to give cities and towns a number of key tools to support them in managing through this fiscal crisis and beyond, including:

- A local pension funding relief initiative to help local systems address unprecedented asset losses in a fiscally responsible and manageable manner. (Estimated savings: up to \$200M statewide in first year of proposed new schedule.)
- An optional Early Retirement Incentive program for cities and towns.
- A rate freeze on special education private placements in fiscal year 2011 (also provided for fiscal year 2010). (Estimated savings: Savings of \$3.2M (0.75%) increase).
- Relief from library "maintenance of effort" requirements and decertification rules (also provided for fiscal year 2010).
- Allow regional school districts to share superintendents. (Relief: An efficiency and cost savings opportunity.)
- Allow regional school districts greater access to stabilization funds. (Estimated savings: frees up additional financial means for coping with local aid challenges.)
- Low cost energy procurement opportunities for cities and towns.

### ***Municipal Reforms and Partnerships***

The Patrick-Murray Administration has consistently recognized the significant impact that the state funding and its laws, regulations and policies have on the 351 cities and towns across Massachusetts. In numerous ways the state's cities and towns are invaluable in their role in delivering core services and functions that are necessary to keep residents safe, promote business activity, educate our children and coordinate civic activity. This fact becomes even more apparent in times of fiscal and budget tightening as communities across the state are forced to make difficult decisions about how to perform core services with limited resources.

In January of 2007 and January of 2009 the Patrick-Murray Administration proposed Municipal Partnership initiatives that the Administration believes could help municipalities achieve long term fiscal stability. These initiatives are a combination of revenue initiatives, cost saving initiatives, increased legal flexibility and administrative streamlining that, over the long term, should both stabilize the property tax burden on the homeowners of Massachusetts and encourage sustainability in local governments.

In July 2007, Governor Deval Patrick signed into law two key pieces of his proposed Municipal Partnership Act to provide communities with the tools to help relieve the pressure on property taxes by allowing them to join the state health insurance plan and by merging underperforming local pension funds with the state's high- performing system.

- *Local Group Insurance Commission Option* - The Governor proposed, and in July of 2007 signed into law, the opportunity for municipalities, through collective bargaining, to join the state Group Insurance Commission, thus controlling local health care costs.
- Since its passage, 19 municipal entities have joined the GIC. (For those communities who have taken advantage of this new option for providing employee health benefits, it has produced millions of dollars in savings across the state.)
- *Pension Reserve Investment Trust* - The Governor proposed, and in July of 2007 signed into law, a provision merging underperforming local pension funds with the state Pension Reserve Investment Trust (PRIT). This legislation reminded additional well-performing municipal pension systems that PRIT is a good deal: additional well-functioning pension systems voluntarily joined PRIT fully after the legislation passed.

In response to economic downturn that began in fiscal year 2009, the Patrick-Murray Administration has proposed and/or taken a variety of measures to assist localities in confronting difficult spending and revenue decisions. In addition, reforms have been proposed to help cities and towns better work together to link shared activities.

In November, 2009, the Governor signed into law the restoration of the construction procurement threshold that allows municipalities to use sound business practices for procurements under \$5,000. (For a number of years, the law required municipalities must pursue three quotes for any procurement, even if the total cost was just \$1, hence the nickname for this reform as "\$1".) Local officials had been pursuing this correction since it inadvertently got changes in construction reform legislation under the prior Administration.

In addition, the Governor proposed and signed into law (for fiscal year 2009) the creation of the Edward J. Collins Center for Public Management at UMASS-Boston, a resource for local government that provides a comprehensive range of consulting services to municipalities including executive recruitment, organizational, management and governance studies. Since that time the Collins Center has facilitated the development of intergovernmental agreements and provided interim management services to municipalities in transition.

### **Revenue Initiatives**

As part of his priority to relieve pressure on the residential property tax, Governor Patrick pursued, and secured through the Legislature, key revenue options for cities and towns that allow municipalities to expand their tax base beyond the property tax. Key highlights of these initiatives include the following:

- *Local option revenues*: For fiscal year 2010 the Governor proposed and signed into law a new local option meals tax (*Estimated value: \$80 million*) and a local option increase in the rooms excise tax (*Estimated value: \$20 million*.)
- *Expansion of the property tax base*: For fiscal year 2010 the Governor proposed and signed into law the closing of the telecommunications property tax loophole on telecommunications poles and wires. (*Estimated value: \$26 million for poles and wires*). In January 2009, the Governor also proposed closing the telecommunications tax loophole on telecommunications equipment. (*Estimated value: \$26 million for machinery*.)

### **Improved Partnerships and Efficiencies**

As Chairman of the Administration's Municipal Affairs Coordinating Cabinet, Lt. Governor Murray has led over 20 listening sessions across the Commonwealth. These meetings allowed the Lt. Governor and fellow Cabinet members to hear directly from municipal officials and the public about local concerns across the region. Furthermore, through this work as the chair of the Regionalization Advisory Commission, the Lt. Governor is presently assessing a wide range of local services and opportunities to prepare comprehensive recommendations for municipalities to achieve cost savings, efficiencies and maintain or improve services through inter-municipality collaboration.

### **Relief and Reforms**

Governor Patrick and Lt. Governor Murray recognize that during these difficult economic times, cities and towns are being asked to do more with less. Municipalities, like the state, have been forced to cut staff, making it even more challenging to support needed services. However, even before the current economic and fiscal crisis, the Patrick-Murray Administration made it a priority to partner with cities and towns to find new ways and to think

differently about how to provide essential municipal services. Patrick-Murray Administration has responded to many of the concerns that both the Lieutenant Governor and Governor have heard from communities across Massachusetts over the last three years.

Though its fiscal year 2011 budget and submission to the Joint Committee on Municipalities and Regional Government, the Patrick-Murray Administration is proposing a number of new tools to support cities and towns, including: a local pension funding relief incentive to help local systems address unprecedented asset losses in a fiscally responsible way; an optional Early Retirement Incentive program for cities and towns, a rate freeze on special education private placements that could save \$3.2M; relief from library "maintenance of effort" requirements and decertification rules; allowing regional school districts to share superintendents, providing savings and efficiencies, and allowing regional school districts greater access to stabilization funds

Other municipal relief and tools to assist cities and town in managing employee benefits, encouraging regionalization of municipal services, reform procurement, reducing legal and regulatory burdens and improving local finances have been proposed by the Governor, but have not yet been adopted, These measures include the following:

### **Employee Benefits**

- Transfer of eligible retirees in to Medicare, which is estimated to provide savings to localities of between \$100 and \$200 million dollars.
- Pro-rating insurance for part time employees, which allows a municipality to pro-rate its contribution for a part-time employee's health insurance premium based on the number of hours per week worked by the employee, providing increased flexibility and savings.

### **Encourage Regionalization**

- Eliminate collective bargaining requirement for joining a regional entity.
- Joint or regional assessing agreements, in order to clarify the law permitting joint or cooperative assessing agreements to allow cities and towns to share assessors as well as assessing department staff.
- Collective purchasing by education collaboratives, potentially generating millions of dollars in savings depending on what is being purchased, the scope of the purchase and the number of entities involved.
- Coordinating assessment schedules on a regional basis to produce efficiencies and cost-savings at local level and the state's Division of Local Services. This would allow the sharing of consultants (particularly helpful for small communities) and would also benefit the taxpayer by resulting in more accurate assessment values (and tax bills) by allowing for shared knowledge of values in the area.

### **Reforming Procurement**

- Increased thresholds for municipal procurements and construction payment bonds extending long-term municipal lease limits beyond what is currently allowed only through a home rule petition to the Legislature.
- Encouraging Internet advertising of procurements, which could provide savings to municipalities of \$250,000 per year statewide.
- Promote use of reverse auctions to provide a method of acquiring best pricing from qualified bidders while providing environmental and financial benefits, and allowing for greater flexibility for municipalities and bidders.

### **Reducing Local Burdens**

- Increase local licensing authority discretion to give the legislative body of each municipality that has voted to grant licenses for the sale of alcoholic beverages the discretion to determine the number of licenses to be issued.
- Allow the Secretary of State to validate a town election or actions taken at a town meeting where an inadvertent failure to comply with certain procedural requirements occurred, but the result did not contradict the fundamental purposes of those requirements and the error was unlikely to affect the outcome of the election or meeting.
- Appoint a special commission to consider ways to grant increased local authority in areas currently requiring home rule petitions.

**Improve Municipal Finance**

- Clarify that cities and towns are not responsible for making up state cuts to the state's share of the Quinn bill police career incentive program, unless a collective bargaining agreement specifically so provides.
- Allowing municipal red light camera enforcement programs.
- Grant more flexibility in municipal and regional school district borrowing.
- Eliminate fees for State House Notes borrowing program.
- Streamline process by which local assessors can grant abatements.
- Give municipalities the option of amortizing their fiscal year 2009 revenue deficit up to the amount of their 9C cut over the next three fiscal years.
- Allow a 3 year "look back" period to audit personal property taxpayers and assess additional taxes owed for underreporting.
- Allow taxation of additional units constructed or under construction on land subject to a condominium master deed to the developer who retains development rights in the land. Those improvements now escape taxation until the master deed is amended because they are not separately taxable under the condo statute.
- Appoint a state and local commission to study use of State technology for municipal purposes.

## ***Local Aid - Section 3***

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Additional local aid information based on the Governor's FY2011 Budget for individual cities and towns is available at [www.mass.gov/dls/CHERRY/](http://www.mass.gov/dls/CHERRY/)

### **SECTION 3.**

Notwithstanding any general or special law to the contrary, for the fiscal year ending June 30, 2011 the distribution to cities and towns of the balance of the State Lottery Fund, as paid from the General Fund in accordance with clause (c) of the second paragraph of section 35 of chapter 10 of the General Laws, and additional funds from the General Fund shall be \$936,437,803, and shall be apportioned to the cities and towns in accordance with this section.

Notwithstanding section 2 of chapter 70 of the General Laws or any other general or special law to the contrary, except for section 12B of chapter 76 and section 89 of chapter 71 of the General Laws, for fiscal year 2011 the total amounts to be distributed and paid to each city and town from item 7061-0008 of section 2 shall be as set forth in the following lists. The specified amounts to be distributed from said item 7061-0008 of said section 2 shall be in full satisfaction of the amounts due under chapter 70 of the General Laws.

The foundation budget categories for each district shall be calculated in the same manner as in fiscal year 2010. The target local share shall be calculated using the same methodology used in fiscal year 2010. Preliminary local contribution shall be the municipality's fiscal year 2010 minimum required local contribution, increased or decreased by the municipal revenue growth factor; provided, that if a municipality's preliminary contribution as a percentage of foundation is more than 5 percentage points lower than the target local share, the preliminary contribution shall be recalculated using the municipality's revenue growth factor plus 1 percentage point; provided further, that if a municipality's preliminary contribution as a percentage of foundation is more than 10 percentage points lower than the target local share, the preliminary contribution shall be recalculated using the municipality's revenue growth factor plus 2 percentage points. Minimum required local contribution for fiscal year 2011 shall be, for any municipality with a fiscal year 2011 preliminary contribution greater than its fiscal year 2011 target contribution, the preliminary local contribution reduced by 30 per cent of the gap between the preliminary local contribution and the target local contribution. Required local contribution shall be allocated among the districts to which a municipality belongs in direct proportion to the foundation budgets for the municipality's pupils at each of those districts. No non-operating district shall receive chapter 70 aid in an amount greater than the district's foundation budget. If there is a conflict between the language of this section and the distribution listed below, the distribution below shall control.

The department of elementary and secondary education shall not consider health care costs for retired teachers to be part of net school spending for any district in which such costs were not considered part of net school spending in fiscal year 1994.

No payments to cities, towns or counties maintaining an agricultural school pursuant to this section shall be made after November 30 of the fiscal year until the commissioner of revenue certifies acceptance of the prior fiscal year's annual financial reports submitted under section 43 of chapter 44 of the General Laws. Advance payments shall be made for some or all of periodic local reimbursement or assistance programs to any city, town, regional school district or independent agricultural and technical school that demonstrates an emergency cash shortfall, as certified by the commissioner of revenue and approved by the secretary of the executive office for administration and finance, pursuant to guidelines established by the secretary.

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MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
ABINGTON	7,652,405	1,733,200
ACTON	5,480,709	1,232,453
ACUSHNET	6,380,293	1,335,880
ADAMS	0	2,062,686
AGAWAM	17,539,465	3,245,836
ALFORD	0	12,364
AMESBURY	8,897,607	1,714,037
AMHERST	6,141,373	7,417,544
ANDOVER	7,318,616	1,574,331
AQUINNAH	0	2,058
ARLINGTON	7,043,540	6,684,280
ASHBURNHAM	6,255	700,522
ASHBY	18,467	385,788
ASHFIELD	97,305	163,569
ASHLAND	4,781,435	1,191,467
ATHOL	0	2,332,579
ATTLEBORO	30,385,681	5,026,357
AUBURN	6,569,399	1,508,896
AVON	862,748	610,660
AYER	4,168,122	666,985
BARNSTABLE	7,589,756	1,853,262
BARRE	0	792,398
BECKET	79,753	80,012
BEDFORD	2,964,642	1,011,392
BELCHERTOWN	13,786,977	1,499,115
BELLINGHAM	8,480,883	1,495,008
BELMONT	5,885,398	1,989,365
BERKLEY	5,426,422	536,079
BERLIN	528,296	177,633
BERNARDSTON	11,779	256,255
BEVERLY	7,109,675	5,145,188
BILLERICA	18,355,098	5,130,485
BLACKSTONE	84,251	1,205,953
BLANDFORD	44,506	111,873
BOLTON	0	173,954
BOSTON	216,994,382	166,924,272
BOURNE	4,948,115	1,291,562
BOXBOROUGH	1,366,966	222,247
BOXFORD	1,620,806	428,303
BOYLSTON	454,815	301,792
BRAINTREE	12,178,034	5,041,694
BREWSTER	937,937	347,881
BRIDGEWATER	36,107	3,208,997



**Local Aid Budget**

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
BRIMFIELD	1,167,152	343,508
BROCKTON	132,925,358	18,447,819
BROOKFIELD	1,342,588	435,019
BROOKLINE	7,323,679	5,593,780
BUCKLAND	6,177	269,777
BURLINGTON	5,413,900	2,307,358
CAMBRIDGE	9,130,367	18,927,802
CANTON	3,749,132	1,889,388
CARLISLE	834,776	193,277
CARVER	10,112,726	1,287,097
CHARLEMONT	96,287	154,007
CHARLTON	7,572	1,276,459
CHATHAM	685,125	132,598
CHELMSFORD	10,437,871	4,471,873
CHELSEA	52,458,822	7,236,122
CHESHIRE	310,513	541,244
CHESTER	130,782	158,623
CHESTERFIELD	126,627	121,644
CHICOPEE	52,093,967	10,145,648
CHILMARK	0	3,304
CLARKSBURG	1,848,479	320,512
CLINTON	11,054,176	2,074,041
COHASSET	1,753,039	453,294
COLRAIN	0	254,283
CONCORD	2,111,688	1,022,124
CONWAY	625,958	157,462
CUMMINGTON	69,156	73,500
DALTON	214,226	1,002,426
DANVERS	4,509,672	2,509,394
DARTMOUTH	9,490,011	2,221,020
DEDHAM	3,857,099	2,881,188
DEERFIELD	1,084,466	423,174
DENNIS	0	479,831
DEVENS	321,440	0
DIGHTON	0	681,269
DOUGLAS	8,705,118	642,969
DOVER	635,447	169,484
DRACUT	18,712,673	3,086,981
DUDLEY	0	1,574,194
DUNSTABLE	4,350	216,702
DUXBURY	4,635,251	780,978
EAST BRIDGEWATER	10,678,301	1,318,811
EAST BROOKFIELD	60,179	255,524

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MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
EAST LONGMEADOW	9,031,158	1,275,317
EASTHAM	333,725	131,264
EASTHAMPTON	7,995,345	2,476,469
EASTON	9,710,751	1,929,409
EDGARTOWN	446,517	58,689
EGREMONT	0	55,591
ERVING	431,682	59,218
ESSEX	0	215,716
EVERETT	38,785,854	6,086,937
FAIRHAVEN	7,624,868	1,986,773
FALL RIVER	94,236,411	20,996,063
FALMOUTH	5,119,922	1,221,483
FITCHBURG	41,279,263	7,518,871
FLORIDA	555,379	43,854
FOXBOROUGH	8,819,356	1,312,346
FRAMINGHAM	19,926,983	8,765,666
FRANKLIN	28,371,695	2,177,055
FREETOWN	1,515,957	836,625
GARDNER	18,880,829	3,733,532
GEORGETOWN	5,382,244	631,160
GILL	0	214,306
GLOUCESTER	6,080,047	3,518,850
GOSHEN	100,116	70,485
GOSNOLD	17,098	1,848
GRAFTON	9,042,180	1,377,602
GRANBY	4,706,746	777,937
GRANVILLE	1,317,791	141,258
GREAT BARRINGTON	0	668,654
GREENFIELD	9,842,539	2,797,191
GROTON	3,193	682,494
GROVELAND	0	641,340
HADLEY	774,541	399,872
HALIFAX	2,794,152	799,790
HAMILTON	0	591,950
HAMPDEN	0	606,171
HANCOCK	201,197	49,744
HANOVER	6,303,926	1,866,403
HANSON	31,542	1,128,264
HARDWICK	0	410,173
HARVARD	1,815,511	1,304,791
HARWICH	1,833,840	379,514
HATFIELD	795,778	274,914
HAVERHILL	36,406,776	8,659,369

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MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
HAWLEY	28,203	38,130
HEATH	0	73,717
HINGHAM	5,719,073	1,390,494
HINSDALE	109,045	196,174
HOLBROOK	4,856,980	1,300,008
HOLDEN	0	1,684,514
HOLLAND	940,324	177,832
HOLLISTON	6,915,753	1,364,400
HOLYOKE	68,360,690	8,948,084
HOPEDALE	6,143,124	574,519
HOPKINTON	5,780,513	692,119
HUBBARDSTON	0	396,881
HUDSON	9,366,339	1,756,926
HULL	3,814,006	1,867,191
HUNTINGTON	214,502	303,650
IPSWICH	2,703,789	1,414,298
KINGSTON	3,999,499	845,678
LAKEVILLE	2,389,045	720,901
LANCASTER	0	842,194
LANESBOROUGH	844,664	303,923
LAWRENCE	140,980,506	17,299,359
LEE	2,026,303	548,705
LEICESTER	9,713,210	1,529,786
LENOX	1,194,985	469,623
LEOMINSTER	41,865,920	5,042,529
LEVERETT	282,057	157,266
LEXINGTON	7,449,035	1,350,288
LEYDEN	0	72,543
LINCOLN	759,016	599,811
LITTLETON	3,701,138	626,288
LONGMEADOW	4,340,920	1,230,949
LOWELL	121,179,148	22,192,157
LUDLOW	13,523,564	2,691,527
LUNENBURG	4,777,497	931,718
LYNN	118,839,864	19,726,507
LYNNFIELD	4,013,888	916,325
MALDEN	41,915,092	11,053,793
MANCHESTER	0	195,936
MANSFIELD	18,773,984	1,965,294
MARBLEHEAD	4,805,402	1,003,303
MARION	456,004	198,801
MARLBOROUGH	13,277,522	4,796,158
MARSHFIELD	14,331,875	1,908,668

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MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
MASHPEE	4,437,308	324,158
MATTAPOISETT	556,663	357,094
MAYNARD	3,660,967	1,384,183
MEDFIELD	5,937,045	1,277,175
MEDFORD	11,447,701	10,687,177
MEDWAY	10,456,517	1,074,910
MELROSE	7,708,250	4,518,499
MENDON	27,220	360,053
MERRIMAC	0	741,313
METHUEN	41,012,456	4,790,482
MIDDLEBOROUGH	17,441,157	2,172,248
MIDDLEFIELD	18,032	46,839
MIDDLETON	1,566,978	482,077
MILFORD	15,878,931	2,691,116
MILLBURY	6,937,152	1,560,179
MILLIS	4,212,398	922,449
MILLVILLE	42,330	358,883
MILTON	5,814,582	2,831,002
MONROE	87,282	16,200
MONSON	7,669,114	1,150,120
MONTAGUE	0	1,262,696
MONTEREY	0	40,736
MONTGOMERY	21,919	76,463
MOUNT WASHINGTON	34,142	26,411
NAHANT	465,587	332,902
NANTUCKET	1,409,385	69,809
NATICK	7,460,123	3,357,406
NEEDHAM	6,999,890	1,538,073
NEW ASHFORD	179,384	17,896
NEW BEDFORD	112,708,032	20,267,970
NEW BRAINTREE	0	116,309
NEW MARLBOROUGH	0	51,599
NEW SALEM	0	91,415
NEWBURY	0	456,295
NEWBURYPORT	3,320,352	2,247,087
NEWTON	14,171,395	5,177,738
NORFOLK	3,417,236	844,929
NORTH ADAMS	14,175,431	3,908,849
NORTH ANDOVER	6,470,012	1,805,628
NORTH ATTLEBOROUGH	20,629,686	2,534,823
NORTH BROOKFIELD	4,362,572	702,057
NORTH READING	6,823,391	1,564,395
NORTHAMPTON	7,228,831	3,872,525

**Local Aid Budget**

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
NORTHBOROUGH	3,497,837	982,781
NORTHBRIDGE	14,271,099	1,859,798
NORTHFIELD	0	318,327
NORTON	12,832,725	1,831,209
NORWELL	3,177,994	944,497
NORWOOD	5,079,889	4,098,202
OAK BLUFFS	648,233	64,077
OAKHAM	124,262	169,039
ORANGE	5,406,413	1,423,887
ORLEANS	251,039	151,342
OTIS	0	32,047
OXFORD	9,618,608	1,811,699
PALMER	11,112,247	1,766,962
PAXTON	0	476,772
PEABODY	19,715,730	6,360,014
PELHAM	228,505	140,247
PEMBROKE	13,516,289	1,481,057
PEPPERELL	0	1,315,005
PERU	84,251	100,623
PETERSHAM	442,349	101,008
PHILLIPSTON	0	162,522
PITTSFIELD	37,355,373	7,607,092
PLAINFIELD	53,150	44,202
PLAINVILLE	2,661,189	668,424
PLYMOUTH	22,859,189	3,452,391
PLYMPTON	582,449	209,025
PRINCETON	0	260,866
PROVINCETOWN	272,588	121,870
QUINCY	20,125,137	16,823,747
RANDOLPH	11,941,876	4,579,658
RAYNHAM	0	1,001,882
READING	10,023,063	2,856,335
REHOBOTH	0	918,432
REVERE	38,595,789	9,063,334
RICHMOND	349,151	95,322
ROCHESTER	1,801,969	374,209
ROCKLAND	10,541,378	2,329,177
ROCKPORT	1,343,494	385,530
ROWE	71,465	3,471
ROWLEY	0	475,805
ROYALSTON	0	158,399
RUSSELL	175,484	217,604
RUTLAND	0	815,043

**FY2011 Governor's Budget Recommendation**

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
SALEM	17,228,409	6,077,873
SALISBURY	0	556,700
SANDSFIELD	0	30,531
SANDWICH	6,735,852	993,063
SAUGUS	4,107,595	3,232,413
SAVOY	527,171	102,086
SCITUATE	5,104,541	1,772,437
SEEKONK	4,512,952	1,084,202
SHARON	6,831,805	1,233,375
SHEFFIELD	14,465	214,648
SHELBURNE	4,400	230,412
SHERBORN	528,026	190,846
SHIRLEY	4,394,883	1,155,974
SHREWSBURY	19,555,188	2,454,350
SHUTESBURY	604,124	149,413
SOMERSET	5,272,614	1,351,356
SOMERVILLE	20,185,320	22,199,513
SOUTH HADLEY	7,972,049	2,301,106
SOUTHAMPTON	2,561,807	561,406
SOUTHBOROUGH	2,804,288	385,362
SOUTHBRIDGE	15,992,431	3,099,657
SOUTHWICK	0	1,111,391
SPENCER	8,070	1,992,823
SPRINGFIELD	272,396,465	33,354,581
STERLING	0	610,830
STOCKBRIDGE	0	87,826
STONEHAM	3,515,493	3,274,505
STOUGHTON	12,923,139	2,821,431
STOW	0	370,906
STURBRIDGE	2,363,162	682,609
SUDBURY	4,444,105	1,233,349
SUNDERLAND	873,519	445,329
SUTTON	5,390,120	687,780
SWAMPSCOTT	2,709,030	1,140,460
SWANSEA	4,981,848	1,654,825
TAUNTON	46,564,560	7,410,543
TEMPLETON	0	1,228,627
TEWKSBURY	13,011,879	2,452,240
TISBURY	402,050	86,395
TOLLAND	0	16,284
TOPSFIELD	1,083,775	540,420
TOWNSEND	0	1,157,942
TRURO	259,303	26,506

**Local Aid Budget**

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
TYNGSBOROUGH	7,352,623	851,475
TYRINGHAM	37,209	11,186
UPTON	25,670	469,089
UXBRIDGE	9,453,474	1,212,326
WAKEFIELD	5,065,190	2,968,230
WALES	703,010	208,107
WALPOLE	7,507,494	2,245,510
WALTHAM	7,466,622	8,460,794
WARE	8,202,692	1,521,125
WAREHAM	12,914,328	1,743,225
WARREN	0	797,143
WARWICK	0	112,054
WASHINGTON	11,705	83,219
WATERTOWN	3,416,570	5,876,962
WAYLAND	3,322,155	796,429
WEBSTER	10,046,365	2,181,494
WELLESLEY	7,608,031	1,141,372
WELLFLEET	154,572	51,499
WENDELL	0	153,551
WENHAM	0	377,404
WEST BOYLSTON	2,962,652	702,001
WEST BRIDGEWATER	2,359,519	576,156
WEST BROOKFIELD	209,737	429,141
WEST NEWBURY	0	261,065
WEST SPRINGFIELD	18,940,208	3,157,733
WEST STOCKBRIDGE	0	85,667
WEST TISBURY	0	163,654
WESTBOROUGH	4,443,157	1,021,005
WESTFIELD	34,381,447	5,546,600
WESTFORD	16,755,562	1,872,441
WESTHAMPTON	467,361	127,674
WESTMINSTER	0	576,774
WESTON	2,556,275	329,574
WESTPORT	4,388,806	1,071,932
WESTWOOD	3,990,013	642,792
WEYMOUTH	23,839,936	7,682,608
WHATELY	250,063	118,242
WHITMAN	117,046	2,133,498
WILBRAHAM	0	1,289,488
WILLIAMSBURG	430,604	266,748
WILLIAMSTOWN	945,841	841,200
WILMINGTON	10,304,346	2,190,871
WINCHENDON	11,741,882	1,482,275

**FY2011 Governor's Budget Recommendation**

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
WINCHESTER	5,927,107	1,303,615
WINDSOR	48,143	91,497
WINTHROP	5,080,860	3,714,357
WOBURN	6,573,988	5,274,775
WORCESTER	192,784,395	36,614,610
WORTHINGTON	60,179	110,672
WRENTHAM	3,738,425	821,444
YARMOUTH	4,765	1,112,429
Total Municipal Aid	3,407,863,689	936,437,803

	Chapter 70
Regional School District	
ACTON BOXBOROUGH	7,362,007
ADAMS CHESHIRE	10,258,874
AMHERST PELHAM	9,685,959
ASHBURNHAM WESTMINSTER	10,495,815
ASSABET VALLEY	2,934,442
ATHOL ROYALSTON	17,928,042
BERKSHIRE HILLS	2,807,290
BERLIN BOYLSTON	921,023
BLACKSTONE MILLVILLE	11,104,016
BLACKSTONE VALLEY	7,631,018
BLUE HILLS	4,035,092
BRIDGEWATER RAYNHAM	21,180,680
BRISTOL COUNTY	3,115,501
BRISTOL PLYMOUTH	9,934,837
CAPE COD	2,134,684
CENTRAL BERKSHIRE	8,805,818
CHESTERFIELD GOSHEN	757,346
CONCORD CARLISLE	1,886,888
DENNIS YARMOUTH	6,764,640
DIGHTON REHOBOTH	12,880,094
DOVER SHERBORN	1,436,198
DUDLEY CHARLTON	24,811,105
ESSEX COUNTY	4,228,553
FARMINGTON RIVER	405,970
FRANKLIN COUNTY	3,453,126
FREETOWN LAKEVILLE	7,413,773
FRONTIER	2,857,269
GATEWAY	5,866,604
GILL MONTAGUE	6,304,363
GREATER FALL RIVER	14,264,378
GREATER LAWRENCE	20,988,571



GREATER LOWELL	21,164,073
GREATER NEW BEDFORD	22,754,068
GROTON DUNSTABLE	10,858,434
HAMILTON WENHAM	3,436,056
HAMPDEN WILBRAHAM	11,731,872
HAMPSHIRE	3,256,745
HAWLEMONT	637,772
KING PHILIP	7,421,505
LINCOLN SUDBURY	2,655,570
MANCHESTER ESSEX	1,684,043
MARTHAS VINEYARD	2,843,504
MASCONOMET	4,951,222
MENDON UPTON	12,525,437
MINUTEMAN	2,249,201
MOHAWK TRAIL	6,136,890
MONTACHUSETT	12,752,207
MOUNT GREYLOCK	1,741,351
NARRAGANSETT	10,148,997
NASHOBA	6,473,631
NASHOBA VALLEY	3,268,772
NAUSET	3,384,747
NEW SALEM WENDELL	656,374
NORFOLK COUNTY	1,029,044
NORTH MIDDLESEX	20,604,743
NORTH SHORE	1,616,769
NORTHAMPTON SMITH	935,567
NORTHBORO SOUTHBORO	2,874,614
NORTHEAST METROPOLITAN	8,270,551
NORTHERN BERKSHIRE	4,432,287
OLD COLONY	3,337,927
OLD ROCHESTER	2,070,404
PATHFINDER	5,011,306
PENTUCKET	13,226,986
PIONEER	4,195,800
QUABBIN	16,979,189
QUABOAG	8,335,277
RALPH C MAHAR	5,551,073
SHAWSHEEN VALLEY	5,804,741
SILVER LAKE	6,955,469
SOUTH MIDDLESEX	2,548,930
SOUTH SHORE	3,742,793
SOUTHEASTERN	12,752,612
SOUTHERN BERKSHIRE	1,900,305
SOUTHERN WORCESTER	9,511,006
SOUTHWICK TOLLAND	8,645,326
SPENCER EAST BROOKFIELD	13,983,163
TANTASQUA	7,904,757

**FY2011 Governor's Budget Recommendation**

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TRI COUNTY	5,319,115
TRITON	8,568,933
UPISLAND	825,674
UPPER CAPE COD	3,008,736
WACHUSETT	22,543,957
WHITMAN HANSON	24,106,626
WHITTIER	6,480,442

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TOTALS	Chapter 70	Unrestricted General Government Aid
Total Regional Aid	640,460,569	
Total Municipal and Regional Aid	4,048,324,258	936,437,803

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